

North Dakota Office of State Tax Commissioner

# Liquefied Petroleum Gas Tax Report

Tax Type 60  
Form J11

60



Report for Month \_\_\_\_\_, 20\_\_\_\_

Check if Amended Report ☐

Business Name ( as it appears on your license)	FEIN	Suffix
Address	License #	
City, Town or Post Office, State, and Zip Code	Telephone #	

This report is due on or before the 25th of the month  
Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck ND 58505-0599

Check box to cancel license ☐ Attach license. Cancellation date \_\_\_\_\_

1. Inventory forward = last month's line 8 entry .....		1.	A
2. Gal. mfg., purchased, imported = Schs. 2+3 .....		2.	B
3. Gal. taxable at \$.21 per gal. = Sch. 5Q .....		3.	T
4. Gal. taxable at 2% excise = Sch. 5X .....		4.	D
5. Gal. ND non-taxable = Schs. 6+7 .....		5.	H
6. Gal. ND tax-exempt = Schs. 8+10 .....		6.	G
7. Book inventory = lines 1+2-3-4-5-6 .....		7.	
8. Ending physical inventory .....		8.	I
9. Gains: IF line 7 is less than line 8, enter dif. ....		9.	5
10. Losses: IF line 7 is greater than line 8, enter dif. ....		10.	L
11. Tax due at \$.21 per gal. = \$.21 x line 3 .....		11.	2
12. Sales price for line 4 gal. ....		12.	J
13. Tax due at 2% excise = .02 x line 12 .....		13.	3
14. Tax subject to allowance = lines 11+13 .....		14.	
15. Collection allowance = .01 x line 14 (max. \$300.00) .....		15.	4
16. Taxable losses \$.21 per gal. = p. 2, line 37 .....		16.	Q
17. Taxable losses 2% excise = p. 2, line 40 .....		17.	W
18. Total tax due = lines 14-15+16+17 .....		18.	
19. Penalty = .05 x line 18 (min. \$5.00) .....		19.	U
20. Interest = .01 per month x line 18 .....		20.	V
21. Tax credits available from prior months or audit .....		21.	K
22. <b>Total Due = lines 18+19+20-21</b> .....		22.	

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Taxpayer

Title

Date

Signature of Preparer Other Than Taxpayer

Date

60

# Liquefied Petroleum Gas Reconciliation of Gains & Losses



(Complete only when reconciling to determine tax due on losses)

Business Name ( as it appears on your license)	FEIN	Suffix	Report Period
--	------	--------	---------------

**If reconciliation covers more than a one-month period:**  
Complete lines 23 through 40

**If reconciliation covers current report month only:**  
**Complete lines 31 through 40**  
For line 31, transfer entries from p. 1, line 9  
For line 32, transfer entries from p. 1, line 10  
For line 33, loss allowance = .02 x p. 1, line 2,  
For lines 36 and 38, use p. 1, lines 3 and 4 to compute loss gallons subject to each tax rate

Covers Period From \_\_\_\_\_ through \_\_\_\_\_  
Month, Year Month, Year

23. Physical inven. = transfer entry from p. 1, line 1 (from report for first month in reconciliation period) . . . . .		<b>23.</b>
24. Gal. mfg., purchased, imported = sum. of p. 1, line 2 . . . . .		<b>24.</b>
25. Gal. of \$.21 taxable fuel = sum. of p. 1, line 3 . . . . .		<b>25.</b>
26. Gal. of 2% taxable fuel = sum. of p. 1, line 4 . . . . .		<b>26.</b>
27. Gal. ND non-taxable = sum. of p. 1, line 5 . . . . .		<b>27.</b>
28. Gal. ND tax-exempt = sum. of p. 1, line 6 . . . . .		<b>28.</b>
29. Book inven. = lines 23+24-25-26-27-28 . . . . .		<b>29.</b>
30. Physical inven. = transfer entry from p. 1, line 8 . . . . .		<b>30.</b>
31. Gains: IF line 29 is less than line 30, enter dif. . . . .		<b>31.</b>
32. Losses: IF line 29 is greater than line 30, enter dif. . . . .		<b>32.</b>
33. Loss allowance = .02 x line 24 . . . . .		<b>33.</b>
34. Documented casualty losses . . . . .		<b>34.</b>
35. Taxable excess losses = lines 32-33-34 . . . . .		<b>35.</b>
36. Gal. taxable at \$.21 per gal. = line 25 divided by (lines 25+26) x line 35 . . . . .		<b>36.</b>
37. <b>Tax at \$.21 per gal. = \$.21 x line 36</b> (enter here and on p. 1, line 16 ). . . . .		<b>37.</b>
38. Gal. taxable at 2% excise = lines 35-36 . . . . .		<b>38.</b>
39. Value of 2% fuel = avg. price per gal. for period x line 38 . . . . .		<b>39.</b>
40. <b>Tax at 2% excise = .02 x line 39</b> (enter here and on p. 1, line 17 ) . . . . .		<b>40.</b>